	राजस्थान राजपत्र विशेषांक	RAJASTHAN GAZETTE Extraordinary
सत्यमेव जयते	साधिकार प्रकाशित	Published by Authority
	वैशाख 4, शनिवार, *शाके* 1943–अप्रेल 24, 2021 *Vaisakha 4, Saturday, Saka 1943- April 24, 2021*	

भाग 4 (ग)

उप-खण्ड(II)

राज्य सरकार तथा अन्य राज्य प्राधिकारियों द्वारा जारी किये गये कानूनी आदेश तथा अधिसूचनाएं

COMMERCIAL TAXES DEPARTMENT

NOTIFICATION

Jaipur, April 02, 2021

(Under Amnesty Scheme-2021)

S.O.527 .-In exercise of the powers conferred by clause 6(4) of FD notification No.F.12 (29) FD / Tax / 2021-269 dated 24.02.2021 with respect to Amnesty Scheme-2021, in the clarifications issued vide this department's notification No. F ( ) Tax (VAT) / Amnesty / CCT / 20-21 / 2696 dated 19.03.2021, the following expressions of clarifications shall be substituted as under:-

In the said notification,-

(i) **in serial number 1 of Table-A of Clause 1**, in the column of clarification head, for the existing expression "Outstanding demands or disputed amounts which pertain to regular assessment and its escaped assessment, if any, and are not related to evasion cases.", the expression "Outstanding demands or disputed amounts which pertain to regular assessment and its escaped assessment, if any, and are not related to rate of tax or classification of goods or interpretation of Act or evasion cases." shall be substituted;

(ii) **in serial number 3 of Table-A of Clause 1**, in the column of clarification head, the existing expression shall be substituted by the following expression:-

a. "Outstanding demands or disputed amounts which pertain to regular assessment and its escaped assessment, if any, and are related to rate of tax or classification of goods or interpretation of Act;

b. Outstanding demands or disputed amounts related to the cases pertaining to the constitutionality of the provisions of Entry Tax Act;

c. Outstanding demands or disputed amounts pertaining to levy of Entry Tax on import of goods from outside the country; or

d. Outstanding demands or disputed amounts pertaining to cases of evasion/avoidance of tax made out either on grounds of dispute regarding the rate of tax or classification of goods or interpretation of Act;

where goods have been truly disclosed in the returns and/or books of accounts and do not fall under Clause 10 of explanation(s) given under the Scheme, irrespective of penalty imposed or not."

[No. F. ( ) / Tax (VAT) / Amnesty / CCT / 20-21/ 07]

AbhishekBhagotia**,**
Commissioner,
Commercial Taxes,
Rajasthan, Jaipur.

Government Central Press, Jaipur.